COURT NO.1

Civil Misc. Writ Petition No.44 of 2001

Anand Kumar ……. Petitioner

Versus

The Secretary, Excise/Excise Commissioner
Uttaranchal and others …… Respondents.

Hon'ble M.C. Jain, J.

Heard the learned counsel for the petitioner and learned Standing counsel. The petitioner is holder of a Bar licence, in form FL-6(Composite) for retail vend of foreign liquor at Mussoorie. He is aggrieved by notices dated 7.2.2001 (annexure VI and VII) issued by the respondent no.2(District Magistrate, Dehradun) demanding additional licence fee for the years 1995-96 to 2000-2001. The contention of the petitioner is that his hotel is covered under the category 'other area' and requisite licence fee has been paid which can not be raised retro-specitvely without amending relevant rules. It appears that earlier to the making of demand, a notice in respect of the said demand had been issued to the petitioner whereagainst he had made a representation on date-d 23.1.2001 (Annexure 8) to the respondent no.1. The same has been rejected as is found from the demand notices in question dated 7.2.2001. It is noted that no reason has been assigned for the rejection of the representation of the petitioner.

The writ petition is finally disposed of with a direction that the petitioner shall make a fresh repre-sentation detailing the grounds of his challenge to the demand made through the notices in question to the autho-rities concerned with a certified copy of this order within one week from to-day and the authorities concerned shall decide the representation of the petitioner by a reasoned and speaking order within one month thereafter. Till 21.3.2001 the impugned recovery shall not take place.

A.
14.2.2001 (M.C. Jain, J.)